

completed, you may be sure that Kent County will be well-informed and educated on what is going on.

I was delighted to have tonight this group of honorable citizens as my guests for dinner, and to supplement their education by having them meet with us here.

I would be indebted, sir, if you would extend the appreciation of this Convention to them and welcome them in Annapolis.

THE CHAIRMAN: Delighted to have them with us.

*(Applause.)*

Delegate Case.

DELEGATE CASE: Ladies and Gentlemen of the Committee, I have the honor to present Committee Recommendation SF-3, which is the only recommendation dealing with the power of taxation, assessment and exemption to be before you during this Convention.

It is divided into four paragraphs. I shall read the paragraphs and explain to you briefly what each means, perhaps give you a little historical background of each of them in the process.

I would say at the outset that these words sometimes are confusing, because as stated earlier in the debate on lottery, words dealing with taxation and with assessment have sometimes acquired the label "words of art." Therefore, where these words occur, I shall attempt to give you the interpretation the Committee put upon them.

The first paragraph of section 8.01 says taxes shall be imposed only for a public purpose and by the elected representatives of the people exercising legislative power.

Unlike Delegate Sherbow, who chose not to go into ancient history with respect to the discussion on lotteries, I would with the indulgence of the Committee suggest that these words come down to us through many centuries.

As a matter of fact, recorded history tells us they first found their way into English common law by the statutes of 14 Edward the Third, Statutes 2, Chapter one.

Because I am sometimes called a devotee of classical language, I would like to read you these words. The statute says "the prelates, earls, barons and common citizens, burgesses and merchants shall not be charged to make any aid if it be not of the common assent of the great men and common in parliament."

You can see at the outset what we are really talking about here is the concept of taxation without representation.

Blackstone goes on to suggest that the fundamental law has been shamefully evaded under many succeeding princes by compulsive loans and benevolences, extorted without a real or voluntary consent, and it was therefore made an article in the petition of rights in III Charles, Number 1, that no man shall be impelled to yield any gift, loan, or benevolence, tax or such like charge without the common consent of an act of parliament.

So the first section carries forth this ancient heritage into a modern constitution and properly so. It has been a part of our heritage through, as I said, the petition of rights, through the Stamp Act of 1765, in all Constitutions which have been in force in this State, and now it is before you for this Constitution of 1968.

There is one point I think is of importance as you think about this particular provision, that is that the section will prohibit anyone, any board, any agency, which is not an elective board or agency, to impose taxes.

While this might seem to be not a very important point, it should be borne in mind that the Convention has already approved the establishment of many types of agencies of various kinds, styles, of which we know not yet, and this provision will say that no matter what they are or how they are created, the power to tax will be withdrawn and withheld from them, that only the peoples' elected representatives shall have the power to tax.

The second paragraph in section 8.01, 8.01b, says "the political subdivisions shall retain unless withdrawn by the General Assembly, such taxing powers as they have at the time of the adoption of this Constitution. The General Assembly may confer or withdraw taxing powers by laws applicable to one or more political subdivisions."

The second of these two sentences has already been before the Convention and debated at length, and I shall not restate the Convention's pros and cons at this time.

Suffice it to say that this is the provision which retains the taxing power of the State in the General Assembly until it is delegated by the law to one or more of the political subdivisions.

The first sentence beginning at line 18 is new. This sentence provides in substance that the political subdivisions shall retain